

General File. I do have committee amendments pending by the Revenue Committee, Madam President. (See AM1776 on page 2180 of the Legislative Journal.)

PRESIDENT MOUL: Senator Hall.

SENATOR HALL: Thank you, Madam President and members. The bill, LB 627, the committee amendments become the bill. It is a complete recodification of the motor fuel tax statutes, and the statute that relates thereto, so it is a complete rewrite. The hearing was held. I am trying to think if it was back in February. It was March 1, so it was the first part of March. It was a complete, as I say, rewrite of the motor fuel taxes. I will let Senator Warner explain that, but what you need to know is that the explanation of the amendments that are listed with the bill summary list the nine areas that, in essence, become the bill. So what we do with the committee amendments is white copy the bill. What you have before you as a bill should be when you are looking at, address yourself to the committee amendments because the green copy is no longer appropriate with the adoption of the committee amendments. The amendments deal, like I said, with the entire structure of the motor fuel tax laws. The purposes for the changes basically relate to the evasion of the tax, some of the updating of provisions that have been in statute, and that needed to be modified. Definitions needed to be changed with new types of fuels, and various changes just in the industry itself. The best explanation is listed on page 2 of the committee statement. It deals with the shrinkage allowance, as the bill was introduced. It has been delayed through the committee amendments. The commission rate has also been delayed, but then it will pick up to a greater extent than was originally introduced. The one-time pass through of tax liability was made in the original bill. It continues with the committee amendments. Eliminates the trip permit requirement that was in the original bill as introduced by Senator Warner, that was an issue that was discussed amongst members of the industry. Number five, it eliminates the license requirement for farmers and other users of special fuel, currently buy their fuel on that tax exempt basis. Reduces the reporting requirements that the bill originally had in it. Reduces the administrative penalties for simple errors, and it changes the fee on that trip permit for interstate carriers from 25, as it was originally introduced, to 15. Currently, that rate is at \$10, and then it takes and it clarifies the penalty section so that penalties must be committed knowingly in order